



Trustees' Financial Summary

FY2003-04

Submit ID: 0030-87551159

03 Blaine County

0030 Harlem Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Teresa Cornell

Phone #: (406) 353-2289

(Signature)

(Date)

Chair, Board of Trustees Charles Kulbeck

(Signature)

(Date)

County Superintendent Carol Elliot

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY04 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
101	Medicaid - CSCT	STATE	Medicaid	
102	Johnson O'Malley (JOM)	FEDERAL	Flow Thru	15.130
106	Misc Federal Grant from other State Agency	FEDERAL	MSU-Health	unknown
123	Federal Indirect Cost Reimbursements	LOCAL		
143	Title II Part A	FEDERAL	0300301403	84.367
144	Title II Part A	FEDERAL	0300301404	84.367
163	Title IV Safe and Drug-Free Schools	FEDERAL	0300301603	84.186A
164	Title IV Safe and Drug-Free Schools	FEDERAL	0300301604	84.186A
302	Title VII, Indian Education	FEDERAL	S060A020694	84.060
303	Title VII, Indian Education	FEDERAL	S060A030694	84.060
313	Title I Improving Basic Programs	FEDERAL	0300303103	84.010A
314	Title I Improving Basic Programs	FEDERAL	0300303104	84.010A
323	Title I, Part A, Accountability	FEDERAL	0300303203	84.348A
341	Title III Part A English Language Acquisition	FEDERAL	0300304103	84.365A
344	Title III Part A English Language Acquisition	FEDERAL	0300304104A	84.365A
352	Department of Education Impact Aid	FEDERAL	S041C030049	84.041C
374	Title I Improving Basic Programs	FEDERAL	0300303704	84.010A
393	Title V Part A	FEDERAL	0300303903	84.298
394	Title V Part A	FEDERAL	0300303904	84.298
413	Bilingual Education	FEDERAL	T290U990204-02	84.003
414	Bilingual Education	FEDERAL	T290U990204-03	84.003
604	Title II, Part D, Ed Technology	FEDERAL	0300306004	84.318

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	151,024.95	13,164.67	26,555.16	15,122.11
02	Taxes Receivable - Real and Personal (120-149)	15,629.69	3,392.87	2,480.60	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	166,654.64	16,557.54	29,035.76	15,122.11
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	479.60			
25	Deferred Revenue (680)	15,629.69	3,392.87	2,480.60	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	16,109.29	3,392.87	2,480.60	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	150,545.35	13,164.67	26,555.16	15,122.11
52	TOTAL FUND BALANCE/EQUITY	150,545.35	13,164.67	26,555.16	15,122.11
53	TOTAL LIABILITIES AND FUND BALANCE	166,654.64	16,557.54	29,035.76	15,122.11

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		133,156.91	-13,496.13	15.89
02	Taxes Receivable - Real and Personal (120-149)				19.29
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			27,083.86	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		133,156.91	13,587.73	35.18
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			3,858.87	
25	Deferred Revenue (680)			9,728.86	19.29
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			13,587.73	19.29
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		133,156.91		15.89
52	TOTAL FUND BALANCE/EQUITY		133,156.91		15.89
53	TOTAL LIABILITIES AND FUND BALANCE		133,156.91	13,587.73	35.18

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				19,279.91
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				19,279.91
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				19,279.91
52	TOTAL FUND BALANCE/EQUITY				19,279.91
53	TOTAL LIABILITIES AND FUND BALANCE				19,279.91

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,697,873.45	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			2,890.00	
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,700,763.45	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			94,951.38	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			94,951.38	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			1,605,812.07	
52	TOTAL FUND BALANCE/EQUITY			1,605,812.07	
53	TOTAL LIABILITIES AND FUND BALANCE			1,700,763.45	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	PERMANENT ENDOWMENT FUND (45)	DEBT SERVICE FUND (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,316.29			9.34
02	Taxes Receivable - Real and Personal (120-149)				172.13
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,316.29			181.47
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				172.13
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				172.13
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	4,316.29			9.34
52	TOTAL FUND BALANCE/EQUITY	4,316.29			9.34
53	TOTAL LIABILITIES AND FUND BALANCE	4,316.29			181.47

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		319.97		
02	Taxes Receivable - Real and Personal (120-149)		175.50		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		495.47		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		175.50		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		175.50		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)		319.97		
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		319.97		
53	TOTAL LIABILITIES AND FUND BALANCE		495.47		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	123,861.75	108,732.34
1190	Penalties and Interest on Taxes	3,400.01	702.77
1510	Interest Earnings	1,676.96	932.52
1900	Other Revenue from Local Sources	0.00	15.95
3110	Direct State Aid	825,080.20	801,472.05
3115	State Spec Ed Allowable Cost Pymt to Districts	59,787.92	61,417.34
3120	State Guaranteed Tax Base Aid	515,881.08	512,560.72
3440	State HB20/SB417 Prop Tax Reimb	3,444.75	2,805.63
3444	State School Block Grant	34,331.05	35,043.14
6100	Material Prior Period Revenue Adjustments	2,868.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,570,332.07	1,523,682.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,079,797.95	1043396.50
2XX	Personal Services - Employee Benefits	190,367.66	90444.26
4XX	Purchased Property Services	426.93	.00
5XX	Other Purchased Services	92.41	.00
6XX	Supplies and Materials	26,200.83	.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	83,677.61	94179.97
2XX	Personal Services - Employee Benefits	11,247.90	11418.34
3XX	Purchased Professional and Technical Services	878.10	.00
5XX	Other Purchased Services	458.13	.00
6XX	Supplies and Materials	1,946.82	.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	10,790.00	28191.50
2XX	Personal Services - Employee Benefits	1,822.61	4409.02
4XX	Purchased Property Services	338.40	.00
5XX	Other Purchased Services	81.81	.00
6XX	Supplies and Materials	11,591.72	.00
810	Dues and Fees	48.00	.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	0.00	23792.50
2XX	Personal Services - Employee Benefits	0.00	3352.51
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	24,746.00	3335.70



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01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		2XX	Personal Services - Employee Benefits	0.00	15.94
		6XX	Supplies and Materials	0.00	507.97
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	0.00	22128.62
		2XX	Personal Services - Employee Benefits	0.00	6420.81
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	0.00	49903.31
		2XX	Personal Services - Employee Benefits	0.00	10597.94
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	57,126.19	48423.31
		2XX	Personal Services - Employee Benefits	9,449.84	5625.91
		4XX	Purchased Property Services	100.00	.00
		5XX	Other Purchased Services	191.90	.00
		6XX	Supplies and Materials	2,011.74	.00
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	14,139.00	14991.00
		2XX	Personal Services - Employee Benefits	2,139.33	1457.90
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	25,688.86	22729.00
		2XX	Personal Services - Employee Benefits	4,977.03	3609.31
		4XX	Purchased Property Services	132.79	.00
		6XX	Supplies and Materials	2,746.07	.00
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,315.50	.00
		6XX	Supplies and Materials	94.11	.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	1,519.65	17475.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,567,144.89</u>	<u>1,506,406.90</u>



Trustees' Financial Summary

FY2003-04

Submit ID: 0030-87551159

03 Blaine County

0030 Harlem Elem

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance					133,269.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,523,682.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,506,406.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					150,545.35	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0030-87551159

03 Blaine County

0030 Harlem Elem

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	34,252.62	17,856.35
1190	Penalties and Interest on Taxes	767.61	157.39
1510	Interest Earnings	41.93	42.70
2220	County On-Schedule Trans Reimb	35,453.16	37,696.38
3210	State On-Schedule Trans Reimb	35,453.16	37,696.40
3440	State HB20/SB417 Prop Tax Reimb	509.17	222.00
3444	State School Block Grant	5,947.22	3,035.29

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

112,424.87 96,706.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	4,550.00	4550.00
2XX	Personal Services - Employee Benefits	14.94	9.49
25XX	Support Services - Business		
1XX	Personal Services - Salaries	2,555.00	2696.75
2XX	Personal Services - Employee Benefits	835.75	848.37
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	37,981.97	59698.52
2XX	Personal Services - Employee Benefits	8,456.70	7478.25
3XX	Purchased Professional and Technical Services	765.80	853.00
4XX	Purchased Property Services	4,888.55	1486.49
5XX	Other Purchased Services	22,769.05	20920.15
6XX	Supplies and Materials	11,610.85	15179.37

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

94,428.61 113,720.39



Trustees' Financial Summary

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Submit ID: 0030-87551159

03 Blaine County

0030 Harlem Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						30,178.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						96,706.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,720.39	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,164.67	(5)



Trustees' Financial Summary

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03 Blaine County

0030 Harlem Elem

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	3,707.57	24,697.90
1190	Penalties and Interest on Taxes	415.10	86.20
1510	Interest Earnings	386.29	110.87
3440	State HB20/SB417 Prop Tax Reimb	1,637.85	1,632.19
3444	State School Block Grant	5,463.72	0.00
3445	State Combined Fund School Block Grant	0.00	5,577.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,610.53</u>	<u>32,104.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	39,204.96	36,400.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>39,204.96</u>	<u>36,400.88</u>

Schedule of Changes Worksheet

Beginning Fund Balance				30,851.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				32,104.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				36,400.88	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				26,555.16	(5)



Trustees' Financial Summary

FY2003-04

Submit ID: 0030-87551159

03 Blaine County

0030 Harlem Elem

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	7.91	31.59
1611	National School Lunch Program	0.00	27,518.48
1621	Lunch Sales	24,099.20	0.00
3220	State Food Services Match	0.00	337.78
4550	Federal Child Nutrition	169,731.60	177,953.97
6100	Material Prior Period Revenue Adjustments	430.25	0.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

194,268.96	205,841.82
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	101,527.68	120475.57
	2XX Personal Services - Employee Benefits	25,728.23	31699.07
	4XX Purchased Property Services	0.00	24.19
	6XX Supplies and Materials	59,086.41	47450.42

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

186,342.32	199,649.25
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Schedule of Changes Worksheet

Beginning Fund Balance				8,929.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				205,841.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				199,649.25	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				15,122.11	(5)



Trustees' Financial Summary

FY2003-04

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03 Blaine County

0030 Harlem Elem

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	1,206.34	759.29
2240	County Retirement Distribution	335,122.12	335,122.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>336,328.46</u>	<u>335,881.41</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	189,543.81	172500.49
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	15,146.14	15784.18
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	16,358.61	14312.32
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	8,189.72	7819.38
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	21,185.53	14318.20
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	7,479.64	9845.80
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	16,312.44	14626.08
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	7,702.48	10507.94
4XXX	Facilities Acquisition and Construction Services		
	2XX Personal Services - Employee Benefits	323.44	2303.77
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	16,510.99	14368.65
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	2,115.54	2301.18
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	6,860.00	5300.00
391	State Career & Technical Ed Entitlement - Agriculture		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	967.92	411.98



Trustees' Financial Summary

FY2003-04

Submit ID: 0030-87551159

03 Blaine County

0030 Harlem Elem

14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2003 Value	2004 Value
394	State Career & Technical Ed Entitlement - Family & Cons				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,145.55	1218.58
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	1,593.21	1704.75
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	5,882.92	.00
430	Title II, Part A, Teacher & Principal Training & Recruiting				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	1518.03
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	27.92	4.84
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	146.77	803.65
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		2XX	Personal Services - Employee Benefits	4,632.55	5321.50
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	15,473.30	17861.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>337,598.48</u>	<u>312,832.36</u>



Trustees' Financial Summary

FY2003-04

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03 Blaine County

0030 Harlem Elem

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance					110,107.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					335,881.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					312,832.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					133,156.91	(5)

Trustees' Financial Summary

FY2003-04

Submit ID: 0030-87551159

03 Blaine County

0030 Harlem Elem

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2004 Value
101 Medicaid - CSCT	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	92,761.23
102 Johnson O'Malley (JOM)	
4140 Federal Johnson O'Malley (JOM)	3,290.24
123 Federal Indirect Cost Reimbursements	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	21,278.22
144 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	84,501.00
164 Title IV Safe and Drug-Free Schools	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	10,767.00
302 Title VII, Indian Education	
4130 Title VII Indian Education	2,005.49
303 Title VII, Indian Education	
4130 Title VII Indian Education	117,824.00
314 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	205,911.00
323 Title I, Part A, Accountability	
4210 Title I, Part A, Accountability	13,629.72
341 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	5,596.25
344 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	21,559.24
352 Department of Education Impact Aid Construction	
4100 Federal Miscellaneous Grants - Direct from Feds	421,751.00
374 Title I Improving Basic Programs	
4220 Title I, Part A, Improvement Grants	11,052.00
394 Title V Part A	
4350 Title V, Part A, Innovative Programs	7,319.00
413 Bilingual Education	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	24,782.05
414 Bilingual Education	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	235,919.93
604 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	10,243.00



Trustees' Financial Summary

FY2003-04

Submit ID: 0030-87551159

03 Blaine County

0030 Harlem Elem

15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,290,190.37
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value
101 Medicaid - CSCT	
1XX Regular Education Programs - Elementary/Secondary	
21XX Support Services - Students	
3XX Purchased Professional and Technical Services	92761.23
102 Johnson O'Malley (JOM)	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1720.04
6XX Supplies and Materials	1570.20
102 Subtotal	3,290.24
123 Federal Indirect Cost Reimbursements	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	3949.35
2XX Personal Services - Employee Benefits	438.59
5XX Other Purchased Services	3902.73
6XX Supplies and Materials	12987.55
123 Subtotal	21,278.22
144 Title II Part A	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	63507.17
2XX Personal Services - Employee Benefits	20993.83
144 Subtotal	84,501.00
164 Title IV Safe and Drug-Free Schools	
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
1XX Personal Services - Salaries	68.00
2XX Personal Services - Employee Benefits	5.37
3XX Purchased Professional and Technical Services	7770.00



Trustees' Financial Summary

FY2003-04

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0030 Harlem Elem

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value
433 Title IV, Part A, Safe & Drug-Free Schools & Communitie	
1XXX Instruction	
5XX Other Purchased Services	747.00
6XX Supplies and Materials	1965.09
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	211.54
	10,767.00
164 Subtotal	
302 Title VII, Indian Education	
410 Miscellaneous Federal Grants Direct from Feds	
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	112.36
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	1492.01
2XX Personal Services - Employee Benefits	151.35
5XX Other Purchased Services	45.47
6XX Supplies and Materials	204.30
	2,005.49
302 Subtotal	
303 Title VII, Indian Education	
413 Title VII Indian Education	
1XXX Instruction	
1XX Personal Services - Salaries	52702.54
2XX Personal Services - Employee Benefits	14175.86
3XX Purchased Professional and Technical Services	12713.44
5XX Other Purchased Services	17075.00
6XX Supplies and Materials	14640.12
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	6517.04
	117,824.00
303 Subtotal	
314 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	146612.49
2XX Personal Services - Employee Benefits	46257.91



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
6XX Supplies and Materials	2009.62
221X Improvement of Instruction Services	
5XX Other Purchased Services	11030.98
	<hr/>
314 Subtotal	205,911.00
323 Title I, Part A, Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
1XX Personal Services - Salaries	4075.82
2XX Personal Services - Employee Benefits	426.23
3XX Purchased Professional and Technical Services	3352.11
5XX Other Purchased Services	2607.54
6XX Supplies and Materials	3168.02
	<hr/>
323 Subtotal	13,629.72
341 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	4850.46
2XX Personal Services - Employee Benefits	745.79
	<hr/>
341 Subtotal	5,596.25
344 Title III Part A English Language Acquisition	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	12665.52
2XX Personal Services - Employee Benefits	5447.17
6XX Supplies and Materials	3446.55
	<hr/>
344 Subtotal	21,559.24
352 Department of Education Impact Aid Construction	
1XX Regular Education Programs - Elementary/Secondary	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	421751.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value
374 Title I Improving Basic Programs	
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
6XX Supplies and Materials	9995.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	1057.00
	11,052.00
374 Subtotal	
394 Title V Part A	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	7319.00
413 Bilingual Education	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	16074.51
2XX Personal Services - Employee Benefits	2614.09
3XX Purchased Professional and Technical Services	2605.05
5XX Other Purchased Services	2815.17
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	673.23
	24,782.05
413 Subtotal	
414 Bilingual Education	
432 Title III, Part A, English Language Acquisition & Languag	
1XXX Instruction	
1XX Personal Services - Salaries	129767.51
2XX Personal Services - Employee Benefits	41748.46
3XX Purchased Professional and Technical Services	24582.15
5XX Other Purchased Services	17358.19
6XX Supplies and Materials	5089.27
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	17374.35
	235,919.93
414 Subtotal	



Trustees' Financial Summary

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0030 Harlem Elem

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2004 Value
604 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
1XX Personal Services - Salaries	2640.00
2XX Personal Services - Employee Benefits	227.97
6XX Supplies and Materials	5629.40
221X Improvement of Instruction Services	
5XX Other Purchased Services	1745.63
	10,243.00
604 Subtotal	10,243.00
 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 1,290,190.37



Trustees' Financial Summary

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0030 Harlem Elem

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,290,190.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,290,190.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
101 Medicaid - CSCT	92,761.23	92,761.23	0.00
102 Johnson O'Malley (JOM)	3,290.24	3,290.24	0.00
123 Federal Indirect Cost Reimbursements	21,278.22	21,278.22	0.00
144 Title II Part A	84,501.00	84,501.00	0.00
164 Title IV Safe and Drug-Free Schools	10,767.00	10,767.00	0.00
302 Title VII, Indian Education	2,005.49	2,005.49	0.00
303 Title VII, Indian Education	117,824.00	117,824.00	0.00
314 Title I Improving Basic Programs	205,911.00	205,911.00	0.00
323 Title I, Part A, Accountability	13,629.72	13,629.72	0.00
341 Title III Part A English Language Acquisition	5,596.25	5,596.25	0.00
344 Title III Part A English Language Acquisition	21,559.24	21,559.24	0.00
352 Department of Education Impact Aid Construction	421,751.00	421,751.00	0.00
374 Title I Improving Basic Programs	11,052.00	11,052.00	0.00
394 Title V Part A	7,319.00	7,319.00	0.00
413 Bilingual Education	24,782.05	24,782.05	0.00
414 Bilingual Education	235,919.93	235,919.93	0.00
604 Title II, Part D, Ed Technology	10,243.00	10,243.00	0.00
Total	<u>1,290,190.37</u>	<u>1,290,190.37</u>	<u>.00</u>



Trustees' Financial Summary

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03 Blaine County

0030 Harlem Elem

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value	2004 Value
1110 District Tax Levy	0.75	0.00
1190 Penalties and Interest on Taxes	0.81	0.00
1340 Fees for Adult Education	225.00	50.00
1510 Interest Earnings	0.65	0.00
3440 State HB20/SB417 Prop Tax Reimb	17.32	14.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	244.53	64.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	230.44	61.43
2XX Personal Services - Employee Benefits	1.01	.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	231.45	61.61

Schedule of Changes Worksheet

Beginning Fund Balance	13.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	64.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	15.89	(5)



Trustees' Financial Summary

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03 Blaine County

0030 Harlem Elem

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	83.50	17.15
5300 Operating Transfers from Other Funds	1,519.65	17,475.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,603.15	17,492.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	6782.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	6,782.98

Schedule of Changes Worksheet

Beginning Fund Balance	8,570.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,492.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,782.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,279.91	(5)



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26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1510	Interest Earnings	47,215.13	17,770.25
4820	Federal Impact Aid - Title VIII	1,388,902.70	1,458,886.41
6100	Material Prior Period Revenue Adjustments	1,721.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,437,838.84	1,476,656.66

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	56,387.10	83947.55
2XX	Personal Services - Employee Benefits	46,153.29	126912.31
3XX	Purchased Professional and Technical Services	798.34	547.70
4XX	Purchased Property Services	0.00	1265.00
5XX	Other Purchased Services	0.00	1548.22
6XX	Supplies and Materials	33,421.42	40084.31
21XX	Support Services - Students		
1XX	Personal Services - Salaries	17,479.52	9649.87
2XX	Personal Services - Employee Benefits	3,572.72	1152.72
3XX	Purchased Professional and Technical Services	4,101.75	1902.48
4XX	Purchased Property Services	0.00	194.18
5XX	Other Purchased Services	0.00	929.83
6XX	Supplies and Materials	0.00	6625.18
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	0.00	1224.23
222X	Educational Media Services		
1XX	Personal Services - Salaries	99,386.91	67860.01
2XX	Personal Services - Employee Benefits	18,928.19	13459.96
4XX	Purchased Property Services	0.00	326.12
5XX	Other Purchased Services	0.00	292.50
6XX	Supplies and Materials	9,998.01	32816.42
810	Dues and Fees	0.00	48.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	50,152.41	22508.62
2XX	Personal Services - Employee Benefits	3,499.49	77.64
3XX	Purchased Professional and Technical Services	6,292.14	5680.00
5XX	Other Purchased Services	17,339.05	20018.34
6XX	Supplies and Materials	3,405.69	5674.22
810	Dues and Fees	7,626.62	9884.74

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26 - Impact Aid Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary				
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		116,998.04	93056.97
	2XX	Personal Services - Employee Benefits		26,305.06	15061.34
	3XX	Purchased Professional and Technical Services		1,460.35	1200.00
	4XX	Purchased Property Services		1,576.00	2755.63
	5XX	Other Purchased Services		1,834.00	2390.64
	6XX	Supplies and Materials		4,146.87	12622.24
	810	Dues and Fees		355.00	154.00
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		50,133.00	37689.27
	2XX	Personal Services - Employee Benefits		12,123.62	9187.30
	3XX	Purchased Professional and Technical Services		1,985.57	5872.79
	4XX	Purchased Property Services		2,066.17	6532.34
	5XX	Other Purchased Services		31,804.27	28404.85
	6XX	Supplies and Materials		14,137.05	9068.63
	810	Dues and Fees		49.65	83.25
26XX	Operation and Maintenance of Plant Services				
	1XX	Personal Services - Salaries		122,627.72	58130.09
	2XX	Personal Services - Employee Benefits		19,075.81	5865.19
	3XX	Purchased Professional and Technical Services		0.00	52.00
	4XX	Purchased Property Services		98,922.28	118990.99
	5XX	Other Purchased Services		3,289.18	2507.40
	6XX	Supplies and Materials		21,681.22	26208.03
	7XX	Property and Equipment Acquisition		0.00	5088.00
27XX	Student Transportation Services				
	1XX	Personal Services - Salaries		18,808.89	15338.90
	2XX	Personal Services - Employee Benefits		666.60	820.26
	4XX	Purchased Property Services		3,066.68	2401.62
	5XX	Other Purchased Services		3,500.00	12876.00
	6XX	Supplies and Materials		135.05	4378.47
4XXX	Facilities Acquisition and Construction Services				
	1XX	Personal Services - Salaries		3,327.35	26077.96
	2XX	Personal Services - Employee Benefits		128.38	472.27
	4XX	Purchased Property Services		7,675.00	.00
	7XX	Property and Equipment Acquisition		845,341.91	2123499.56
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	56,898.44	50288.37
		2XX	Personal Services - Employee Benefits	16,180.67	14349.58
		5XX	Other Purchased Services	0.00	716.01
		6XX	Supplies and Materials	0.00	1867.29



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26 - Impact Aid Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2003 Value	2004 Value
280	Special Education - Local and State				
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	5,600.27	5424.47
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		4XX	Purchased Property Services	0.00	514.27
		6XX	Supplies and Materials	0.00	2368.49
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	36,480.92	.00
		2XX	Personal Services - Employee Benefits	7,117.68	.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	1,229.00	8724.90
		2XX	Personal Services - Employee Benefits	7.56	45.72
		3XX	Purchased Professional and Technical Services	300.00	675.00
		5XX	Other Purchased Services	519.75	4310.21
		6XX	Supplies and Materials	500.15	554.02
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	34,213.00	38370.51
		2XX	Personal Services - Employee Benefits	191.26	105.00
		3XX	Purchased Professional and Technical Services	5,760.74	160.00
		4XX	Purchased Property Services	600.00	373.59
		5XX	Other Purchased Services	5,485.53	11990.61
		6XX	Supplies and Materials	11,266.07	13624.10
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	11,221.50	8531.56
		2XX	Personal Services - Employee Benefits	3,774.81	708.32
		4XX	Purchased Property Services	1,243.12	383.30
		5XX	Other Purchased Services	276.70	.00
		6XX	Supplies and Materials	59,122.67	69730.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,049,753.21</u>	<u>3,315,231.96</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance						3,444,387.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,476,656.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,315,231.96	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,605,812.07	(5)



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28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	4.24	18.54
4650 Federal Miscellaneous Grants from OPI	0.00	4,297.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.24	4,316.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	357.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	357.54

Schedule of Changes Worksheet

Beginning Fund Balance	357.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,316.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	357.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,316.29	(5)



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29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value	2004 Value
1510 Interest Earnings	53.17	2.12
3282 State Flexibility Fund Allocation	12,985.64	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>13,038.81</u>	<u>2.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value	2004 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	12,724.12	316.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>12,724.12</u>	<u>316.81</u>

Schedule of Changes Worksheet

Beginning Fund Balance					314.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					316.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	74.61	11.33
1190	Penalties and Interest on Taxes	38.63	4.39
1510	Interest Earnings	37.95	1.36
3444	State School Block Grant	461.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>612.44</u>	<u>17.08</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	620.00	560.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>620.00</u>	<u>560.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				552.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				17.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				560.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9.34 (5)



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61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2003 Value	2004 Value
1110	District Tax Levy	5.04	0.00
1190	Penalties and Interest on Taxes	6.16	0.00
1510	Interest Earnings	5.59	8.28
3440	State HB20/SB417 Prop Tax Reimb	767.46	639.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>784.25</u>	<u>647.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2003 Value	2004 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
4XX	Purchased Property Services	0.00	1327.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>1,327.96</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,000.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				647.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,327.96	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				319.97	(5)



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Fund	Account	Description	2003 Value	2004 Value
XX	XXX 26XX	41X Energy Utility Services	64,504.58	81,854.71
XX	XXX 4XXX	710 Land	0.00	3,589.80
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	997,698.05	2,541,660.76
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	49,313.34
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	49,313.34

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	16,437.78
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	71,011.21
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	143,143.84
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	48,423.31	0.00	0.00	50,288.37
280	1XXX	2XX	5,625.91	0.00	0.00	14,349.58
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	716.01
280	1XXX	6XX	0.00	0.00	0.00	1,867.29
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	14,991.00	0.00	0.00	0.00
280	21XX	2XX	1,457.90	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	5,424.47
Totals			70,498.12	0.00	0.00	72,645.72 143,143.84



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Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY04.*



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Governmental Activities:*	Beginning Balance	Additions	Removals	Ending Balance
Land	23,400.00	3,589.80	0.00	26,989.80
Buildings	2,229,597.32	0.00	0.00	2,229,597.32
Machinery And Equipment	696,161.35	74,738.00	115,671.00	655,228.35
Construction in Progress	0.00	2,506,377.65	0.00	2,506,377.65
Totals at historical cost	2,949,158.67	2,584,705.45	115,671.00	5,418,193.12
Less Accumulated depreciation for:				
Building Accum	696,959.33	32,590.80	0.00	729,550.13
Machinery And Equipment Accum	365,962.33	39,933.32	0.00	405,895.65
Total accumulated depreciation	1,062,921.66	72,524.12	0.00	1,135,445.78
Governmental activities, capital assets, net	1,886,237.01	2,512,181.33	115,671.00	4,282,747.34

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2004	Governmental Activities	Business-Type Activities
Instruction (1XXX)	29,053.88	0.00
Support Services Staff (22XX)	2,910.92	0.00
General Administration (23XX)	1,791.17	0.00
Transportation (27XX)	28,778.28	0.00
Food Service (31XX)	1,716.00	0.00
Unallocated	8,273.87	0.00
Total Depreciation for FY2004	72,524.12	0.00



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	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	Beginning Balance (7/1/2003)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2004) [a + b - c - d]	Current Portion Due FY2005	Long-Term Portion Due FY2006-
Governmental Activities *							
Compensated Absences	175,198.93	3,374.06	0.00	0.00	178,572.99	0.00	178,572.99
Total Governmental Activity							
Long-Term Liabilities	175,198.93	3,374.06	0.00	0.00	178,572.99	0.00	178,572.99

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.